

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 18, 2003, at the Board's Office at 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Donald R. Roland, Chairman, CPA
William Wayne Hall, Vice Chairman, CPA
Ben M. Bennett, RPA
William S. Lamb, CPA
Jane Freeman Phillips, CPA
Michael W. Skinner, CPA

Consumer Member, Isaac Culver, III, was **unable** to attend.

Others present:

Sherry Harrison, Applications Specialist
Janet Wray, Board Attorney
Merry Cagle, Senior Agent, Enforcement Section
Jackie Turner, Deputy Director, Enforcement Section
Robert E. Daniels, Georgia Association of Public Accountants
Harold A. Stamey, CPA, P.C., Georgia Association of Public Accountants

Chairman Roland established that a quorum was present, and called the meeting to order at 9:30 A.M.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** the minutes of the May 7, 2003 meeting.

Mr. Bennett moved, Mr. Hall seconded and the Board voted to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and enforcement matters and to receive information on applications and investigative reports. Voting in favor of the motion were those present who included Board members Roland, Hall, Bennett, Lamb, Phillips, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Mr. Bennett moved, Mr. Skinner seconded and the Board voted to **approve** applications for certificates who were determined to have met certification requirements as follows:

CPA Certificates:

Name	Licensing Method	License No.
Robbie Gerald Bagwell	Examination	CPA023443
Susan A. Bauer	Examination	CPA023444
Anthony David Beckman	Examination	CPA023445

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: June 18, 2003****Minutes Approved by Board on July 23, 2003**

Jennifer Wade Bolyard	Examination	CPA023446
Britton Elizabeth Carr	Examination	CPA023447
Lili Kathryn Conway	Examination	CPA023448
Charles Wendell Daniel	Examination	CPA023449
Kenneth W. Feltman	Examination	CPA023450
Dean Robert Garcia	Examination	CPA023451
Hyelin Jeon	Examination	CPA023452
Chen Hajost	Examination	CPA023453
Anthony Byrd Hardin	Examination	CPA023454
Stephanie Marie Hart	Examination	CPA023455
Hua He	Examination	CPA023456
Charles Vincent Hunter	Examination	CPA023457
Travis Taylor Kelley	Examination	CPA023458
Cheryl L. Kress	Examination	CPA023459
Robert J. Kwak	Examination	CPA023460
Allison Nellums Laird	Examination	CPA023461
Theresa Sabina Leto	Examination	CPA023462
Judith Coleen Lyon	Examination	CPA023463
Thomas Michael Martin	Examination	CPA023464
Kipling Micol Matas	Examination	CPA023465
Susan Meredith Meyers	Examination	CPA023466
Rita Patricia Mitchell	Examination	CPA023467
Sara Ketcham Newdome	Examination	CPA023468
Lori Young Norton	Examination	CPA023469
Sandra Raye Owens	Examination	CPA023470
Ronald Fitzgerald Perry	Examination	CPA023471
Nicole Elizabeth Rasmussen	Examination	CPA023472
Patrick Timothy Ryan	Examination	CPA023473
Holly Kendrick Sailors	Examination	CPA023474
Karen S. Schroeder	Examination	CPA023475
Eric Anthony Settles	Examination	CPA023476
Janine L. Shafner	Examination	CPA023477
Mohammad Abid Siddiqi	Examination	CPA023478
Paivi K. Smith	Examination	CPA023479
Rachel A. Smith-Vaniz	Examination	CPA023480
Kristy Lee Jahnke Walker	Examination	CPA023481
Dawnya Pleschelle Ward	Examination	CPA023482
Jennifer Suddeth Williams	Examination	CPA023483
Carmen M. Morales	Reciprocity	CPA023442
Isabel A. Barbosa	Reciprocity	CPA023484
Mindy Britt Cozewith	Reciprocity	CPA023485
David Wayne Davis	Reciprocity	CPA023486
Donald Victor Edwards	Reciprocity	CPA023487
Judith K. Freeman	Reciprocity	CPA023488

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

Laurie Roberts Hamner	Reciprocity	CPA023489
Pamela Danford Hardister	Reciprocity	CPA023490
James Austin Hasler	Reciprocity	CPA023491
Victor Hervey	Reciprocity	CPA023492
Charles D. Hightower	Reciprocity	CPA023493
Joseph Madison Holmes	Reciprocity	CPA023494
Phyllis Spears Ingram	Reciprocity	CPA023495
Steve D. Ladner	Reciprocity	CPA023496
Susan Rebecca Lumpkin	Reciprocity	CPA023497
William Z. McGhee	Reciprocity	CPA023498
Ralph Martin Nowicki	Reciprocity	CPA023499
Kent D. Pendleton	Reciprocity	CPA023500
Paul John Peroni	Reciprocity	CPA023501
Linda Petruzzello	Reciprocity	CPA023502
Cheryl L. Pixler	Reciprocity	CPA023503
Mary-Beth S. Rigg	Reciprocity	CPA023504
Scott Jason Sabot	Reciprocity	CPA023505
Sharon R. Simpson	Reciprocity	CPA023506
Yvonna Kay Steadman	Reciprocity	CPA023507

The following applicant met with the Board to provide additional information regarding her application and to appeal the Board's disapproval of her application:

Susan Sidle Hendon: After considering the additional information provided, Mr. Bennett moved, Mr. Hall seconded and the Board voted to reaffirm its previous decision to **disapprove** her application.

The Board considered the following applications and examination correspondence and items of information:

Kimber Small Arrington: Ms. Phillips moved, Mr. Hall seconded and the Board voted to reaffirm its previous decision to **disapprove** her application.

Steve Ammer: Mr. Skinner moved, Mr. Hall seconded and the Board voted to **approve** his request for an extension of time until June 18, 2003 in which to complete the educational requirements for the November 2002 Uniform CPA Examination.

The Board heard a report from the Enforcement Committee and Enforcement Section staff. Mr. Hall moved, Mr. Skinner seconded and the Board voted to approve the following Enforcement actions:

ACCT030036: Close the case.

ACCT030041: Close the case.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

Betty A. Nolan: Mr. Hall moved, Ms. Phillips seconded and The Board voted to accept a Voluntary Cease and Desist Order signed by Ms. Nolan and to close the case.

Correspondence and Items of Information:

Mr. Roland and Mr. Skinner reported on their attendance at NASBA's Eastern Regional Meeting in Louisville, KY on June 4-6, 2003.

Rules:

Mr. Skinner moved , Mr. Bennett seconded and the Board voted to delay the proposal to adopt rule Chapter 20-12 Working Papers Retention to a future meeting of the Board.

The Board discussed revisions to its rules and considered modifications to rule chapter 20-11.

Mr. Skinner moved, Mr. Bennett seconded and the Board proposed to adopt these rules and to post and hold a public hearing at its July 23, 2003 meeting to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy.

Other Business:

There was no further business and the meeting was adjourned at 12:30 p.m.

Sherry A. Harrison
Recorded by Board Secretary

Mollie L. Fleeman

Donald R. Roland
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Donald R. Roland, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On June 18, 2003 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 18, 2003

Minutes Approved by Board on July 23, 2003

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Donald R. Roland
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 18th day of June, 2003

Sherry A. Harrison
Notary Public